

# ARIZONA STATE BOARD OF ACCOUNTANCY

## OPEN SESSION MINUTES

**September 10, 2007**

Members of the Arizona State Board of Accountancy held a meeting at 8:24 a.m. on Monday, September 10, 2007 at the Accountancy Board Office in Suite 165, 100 N. 15<sup>th</sup> Avenue, Phoenix, Arizona. Executive Sessions were held from 8:52 a.m. to 9:40 a.m. and from 10:30 a.m. to 11:35 a.m.

### **BOARD MEMBERS:**

	Marianne E. DeVries, CPA.....	President
* ≡	Patrick J. Ramirez .....	Treasurer
≡	James E. May.....	Secretary
	Debbi Fitzgerald, CPA .....	Member
	Gary W. Fleming, CPA .....	Member
	Samuel L. Fogleman, CPA .....	Member
Ψ	Earl R. Shivers, CPA .....	Member

\* ≡ Arrived at 8:25 a.m.

≡ Arrived at 8:27 a.m.

Ψ Absent

### **OTHERS PRESENT:**

	Valerie M. Elliott .....	Executive Director
	Jim Dubé .....	Deputy Director
	Seth T. Hargraves, Esq. ....	Assistant Attorney General
	Daniel L. Christl, Esq. ....	Assistant Attorney General
	Ryan P. Edmonson.....	Programs & Projects Specialist II
	Yolanda M. Barajas.....	Administrative Assistant III
	Elena N. Frausto.....	Administrative Assistant III

### **GUESTS PARTICIPATING:**

	Christine Cassetta, Esq. ....	Assistant Attorney General, Solicitor General's Office
	Stephan H. Brewer .....	Registrant
	Daniel J. Steimel, Esq.....	Attorney
	Adela Jimenez, CPA.....	ASCPA, Director of Finance and Administration
	John N. Martin .....	Applicant

The meeting was called to order at 8:24 a.m. by Marianne E. DeVries, President. The following order of business was then considered:

## **OPEN SESSION**

### **CALL TO THE PUBLIC**

John N. Martin, applicant for certification, introduced himself to the Board.

### **MINUTES**

#### **July 9, 2007 Board Meeting**

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to approve the Open Session Minutes from the July 9, 2007 Board meeting, as amended.

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to approve the Executive Session Minutes from the July 9, 2007 Board meeting.

#### **August 10 & 11, 2007 Annual Meeting**

A motion was made by Debbi Fitzgerald, seconded by Samuel L. Fogleman and passed to approve the Open Session Annual Board Minutes from the August 16 – 17, 2007 Board meeting, as amended.

A motion was made by Debbi Fitzgerald, seconded by Samuel L. Fogleman and passed to approve the Executive Session Annual Board Minutes from the August 16 – 17, 2007 Board meeting.

### **DECLARATION OF CONFLICTS OF INTEREST**

Gary W. Fleming, CPA declared conflicts on file nos. 2006.089 and 2007.074; Brewer, Stephan and Tarma L. Curtis of the consent agenda.

Debbi Fitzgerald, CPA declared a conflict on Jialin Weng of the consent agenda.

### **EXECUTIVE DIRECTOR'S REPORT**

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements, agency operations and the CPA job description.

## **EXECUTIVE SESSION**

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to go into Executive Session at 8:52 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 9:40 a.m.

**ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION**

**Request for Rehearing/Review or Proposed Settlement**

**File Nos. 2006.089 & 2007.074; Brewer, Stephan ( Legacy Financial & Investment Services, LLC)**

Christine Cassetta, Assistant Attorney General, from the Solicitor General's Office was present to provide legal advice to the Board. Seth T. Hargraves, Assistant Attorney General State's counsel was present to define the terms of the Decision and Order (by Consent). Mr. Brewer and Mr. Daniel J. Steimel, Registrant's Attorney, were present.

Mr. Stimel stated that his client, Mr. Brewer would comply with the new Order. Mr. Brewer discussed his understanding of the Board complaint, compliance and described his personal issues.

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to accept the Decision and Order (by Consent).

*Gary W. Fleming declared a conflict and did not vote.*

**ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION**

**Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721**

**John N. Martin**

John N. Martin was present. Marianne E. DeVries reviewed the file and discussed the Certification Committee's recommendation to deny Mr. Martin's application for certification by exam because he is short five semester hours in accounting.

A motion was made by Debbi Fitzgerald, seconded by Samuel L. Fogleman and passed to deny the registrant's request for application for certification by examination because he did not meet the education requirements, and to appoint Valerie M. Elliott, Executive Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

**EXECUTIVE SESSION**

A motion was made by Gary W. Fleming, seconded by Patrick J. Ramirez and passed to go into Executive Session at 10:30 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 11:35 a.m.

**COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES**

File No. 2007.084

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Tax Practice Committee's recommendation to open an investigation file.

File No. 2007.105

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.116

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.117

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the Tax Practice Committee's recommendation to open an investigation file.

File No. 2007.118

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Tax Practice Committee's recommendation to open an investigation file.

File No. 2007.125

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.126

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2008.004

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

**COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES**

File No. 2006.104

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Accounting and Auditing Standards Committee's recommendation to offer a Stipulation & Order (By Consent) to include one year of suspension followed by five years probation, and if not accepted within 30 days, to return the file to the Board for further consideration.

File No. 2007.085

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to remand the file back to the Accounting and Auditing Standards Committee for further investigation.

**COMMITTEE RECOMMENDATIONS - PEER REVIEW**

File No. 2007.108

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Peer Review Oversight Advisory Committee's recommendation to open an investigation file and transfer the file to the Accounting and Auditing Standards Committee for further investigation.

File No. 2008.001

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended.

File No. 2008.002

A motion was made by James E. May, seconded by Gary W. Fleming and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended.

File No. 2008.003

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent) to complete a peer review prior to the firm's next registration renewal.

*Patrick J. Ramirez voted against the motion.*

File No. 2008.014

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended.

File No. 2008.015

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent) to complete a peer review prior to the firm's next registration renewal.

*Patrick J. Ramirez voted against the motion.*

## **INVESTIGATION FILES**

File Nos. 2007.082 and 2007.101

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to direct staff to write a letter to the registrant to cooperate with the Board's investigations, provide a change of address and to comply with the terms of the consent orders. The registrant must also contact both investigators and provide them with access to copies of all previously requested documentation and workpapers and any further documentation that they may need to complete their investigations. The documentation and workpapers must be received by the investigators and a response to the Board within 30 days and if the registrant does not comply, then the Board will file a complaint and a notice of hearing for revocation of the registration certificate and firms.

## **NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION**

File No. 2007.122

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to send a second letter clarifying the need to remove any reference to Arizona and the CPA designation.

File No. 2007.099

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to accept the response and close the file.

File No. 2008.013

A motion was made by James E. May, seconded by Gary W. Fleming and passed to direct the Assistant Attorney General to file an injunction in Superior Court for the unlawful use of the CPA designation.

## **INTERAGENCY SERVICE AGREEMENT FOR ACCOUNTANCY BOARD LEGAL SERVICES FOR FY2008**

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to approve the Interagency Service Agreement for Accountancy Board Legal Services for FY 2008.

## **ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION**

### **Compliance with Decision & Orders (By Consent)**

File No. 2006.060; Schatza, Curt J.

File No. 2007.044; Barrows & Schatza, P.L.C.

A motion was made by James E. May, seconded by Debbi Fitzgerald and passed to defer action.

## **ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION**

### **Termination of Decision & Orders (By Consent)**

File No. 2007.047; Groll, Robert Hardy, CPA, PC

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Consent Order and close the file.

File No. 2007.041; Sigrist, Cheek & Potter, PLLC

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Consent Order and close the file.

**Recommended for Registration of Professional Corporation**

Earl R. Shivers CPA, PC

Partner: Earl R. Shivers5641-E

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to approve registration of the professional corporation.

**Issues from and regarding the National Association of State Boards of Accountancy (NASBA)**

Focus Questions

Valerie M. Elliott, Executive Director, reviewed and discussed the focus questions with the Board.

**Issues from and regarding the American Institute of Certified Public Accountants (AICPA)**

Kansas letter to the Board of Examiners

Valerie M. Elliott, Executive Director, reviewed and discussed the Kansas letter to the Board of Examiners.

Letter to Kansas State Board of Accountancy

Valerie M. Elliott, Executive Director, reviewed and discussed the letter to the Kansas State Board of Accountancy.

**Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721**

Carrie Lynn Pinnella

Debbi Fitzgerald reviewed the file. A motion was made by Debbi Fitzgerald, seconded by James E. May and passed to deny the registrant's request for application for certification by examination because she is short three semester hours of accounting, and to appoint Valerie M. Elliott, Executive Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

Mary K. Reynolds

James E. May reviewed the file. A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to approve her application for certification by examination.

Ryan S. Wedel

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to approve his application for certification by examination.

**Application for Certification by Reciprocity, Deferral/Denial by Certification Committee - A.R.S. § 32-724**

Kevin Brian Marcelo – California

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to deny the registrant's request for application for certification by reciprocity because he is short three semester of accounting, and to appoint Valerie M. Elliott, Executive Director as a designated representative of the Board to conduct a informal settlement conference, if requested, with limited authority to settle.

Corrine G. Wilson – California

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to approve her application for certification by reciprocity based on A.R.S. § 32-724(F).

**Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)**

Brian A. Luscher 1823-E

Jerome Sheldon Mundel 1108-R

D. David Ashworth 1730-E

Kenneth Anthony Koss 2491-E

Kenneth Milton Gould 1752-E

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to grant their requests for CPE and Fee Waivers.

**Request for NTS Extension**

Linda Cathleen Bruno

A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to grant her a 90 day extension.

**Request for inactive status – ARS 32-730:**

Billy E. McFarland Jr. 11364-E

Dennis Michael Levine 3993-E

Kristine L. Halls 11333-E

Margeaux Renee Bowers 11915-E

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to grant their requests for inactive status.

**Application for Reinstatement – A.R.S. § 32-748:**

George Clinton Frederick 9201-R

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to approve his application for reinstatement.



**CONSENT AGENDA**

(The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

Due to conflicts, Ms. Fitzgerald requested Jialin Weng be pulled from the consent agenda and voted on separately.

Due to conflicts Mr. Fleming requested Tamra L. Curtis be pulled from the consent agenda and voted on separately.

A motion was made by Samuel L. Fogleman, and seconded by Patrick J. Ramirez and passed to accept the following consent agenda:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):  
LLM Financial Services PC                      AccuTax+ PC  
Partner: LeRoy Leonard Midtun 1161-E    Partner: Charlene L. Franzen 10450-E

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):  
MJA Financial Services PLC                      Gilbert A. (Gib) Kuett CPA PLLC  
Partners: Michael Koning 10171-R              Partner: Gilbert A. Kuett 7941-R  
Jeff Thiede 12520-E

Curtis Farnsworth CPA PLLC                      Blodgett CPA LLC  
Partner: Curtis B. Farnsworth 5232-E              Partner: Walter P. Blodgett 12733-R

Michael Neal McGee LLC                      Teal Tax Services PLLC  
Partner: Michael Neal McGee 3830-E              Partner: Tiffany E. Lum 13734-E

Desert Crest Accounting PLLC  
Partner: Brian J. Sullivan 12881-R

- c. Recommended for Registration of Sole Practitioner for the following Applicants (Meet the requirements of A.R.S. § 32-731):  
P3 Accountancy                      CPA 401K Advisor  
Owner: Dan Meyer 12352-E              Owner: William E. Wheeler 8729-R

- d. Recommended for Firm Name Change:
- |                                    |                                       |
|------------------------------------|---------------------------------------|
| Laurence V. Wexler PC              | Burkett, Cowley, Roberts & Toel CPA's |
| Wexler & Company PC 279-C          | Burkett, Cowley, & Toel CPA's 2619-P  |
| Partner: Laurence V. Wexler 1023-E | Partners: Robert Burkett 13300-E      |
|                                    | Chad Cowley 801-R                     |
|                                    | Thomas Roberts 12837-E                |
|                                    | James P. Toel 12696-E                 |
- Thomas E. Holter PC  
Holter & Denomy PC 448-C  
Partner: Thomas E. Holter 2234-R
- e. Request for Firm Cancellation – Do not wish to renew:
- |                                     |                                      |
|-------------------------------------|--------------------------------------|
| Fox & Fox CPA's PC 2604-C           | Jerome S. Mundel PC 247-C            |
| James O Benson Jr CPA PC 692-C      | M. C. Fortich CPA LLC 2459-L         |
| Insight Financial PLC 2392-L        | Holdsworth & Larson CPA's LLC 2551-L |
| P & L Accounting Services PC 1129-C |                                      |
- f. Recommended for Cancellation of Certificate per registrant's request not to renew:
- |                             |                             |
|-----------------------------|-----------------------------|
| Brian A. Mallaro 13568-R    | Michel Elias Mazakis 2839-E |
| Tamara Ann Stern 6113-E     | Lindy J. Tannenbaum 13403-E |
| Terry L. Taylor 12194-R     | Lawrence E. Johnson 7506-E  |
| Mark E. Czys 14177-R        | Toni L. Jones-Ross 8263-E   |
| James J. Bedinger 9641-R    | Theresa K. Evans 7065-E     |
| Craig Alan Murphy 11075-R   | Marty D. Lewis 13841-R      |
| Gretchen L. McBride 11903-E | Daniel S. Taylor 9090-E     |
| Maxim Neil Cohen 4230-R     |                             |
- g. Recommended for Reissuance of Certificate because of Name Change:
- Shelly Kay Thompson (Thompson Rush) 5821-E  
Amber N. Koffman (Lopez) 14135-R  
Wendy S. Leis (Cockerham) 12239-R  
Laura D. Clewell (C. Leggett) 11500-E  
Leigh M. Farrand (Hansen) 12334-E  
Lindsey Hunter Schwartz (Hall) 13603-E  
Mary C. Shemerdiak (Scheetz) 11519-E  
Jodi L. Prah (Noble) 12307-E  
Melissa K. Carroll (Tosca) 12799-E  
Alison Lauren Cloonan (Sasser) 13587-E
- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
- Vicki J. Black 8626-E

- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- |                           |                       |
|---------------------------|-----------------------|
| Michelle Brooks           | Carson Gardner        |
| David J. Felix            | Garvin Boyd Brandon   |
| Meghan Elizabeth Costigan | Nathan J. Craig       |
| Tanya L. Deininger        | Christine H. Elzy     |
| Sara Eversden             | Trent T. Hall         |
| Wayne Holder              | Daniel Bruce Jacobson |
| Liza Ann Kovach           | Jolene Laperriere     |
| Ken Maczuga               | Kyle M. Michelson     |
| Nathan H. Moyer           | Tra T. Pham           |
| Rebecca A. L. Pusch       | Linda G. Sachs        |
| Balaji Sankar             | Valerie Tracey        |
| Laura Anne Wellman        | Phillip R. Wuollet    |
| Bob Ikwuka Zee            |                       |
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- |                                      |  |
|--------------------------------------|--|
| Mesude Burcu Bryan – Illinois        | Michael R. Dujmic – Illinois           |
| Andrew Foster – Virginia             | Donna L. Hruska – Nevada               |
| Robin F. Klung – Virginia            | Nipul M. Patel – Ohio                  |
| Richard A. Romer – Ohio              | Theresa Elizabeth Sliwinski - Illinois |
| Timothy F. Allen – Ohio              | Joe A. Barnes - West Virginia          |
| Mark Barone – Iowa                   | Michael D. Baumert – Ohio              |
| Cindy Eddins Collier – Ohio          | Edmund J. Czemerych – Pennsylvania     |
| Kathleen M. Daugherty - Pennsylvania | John L. Fletcher - New Mexico          |
| Craig W. York - Iowa                 | Sheldon J. Gross – Illinois            |
| Laura F. Ward – Ohio                 | Stacy Kuxhausen – Kansas               |
| Keith Lanzillo – Massachusetts       | Bradley John Lincoln – Oregon          |
| William M. Masser – Illinois         | John D. Redding – Pennsylvania         |
| George H. McNamara - New Jersey      | Joseph D. Pallitto - New Jersey        |
| Sheila Peace – Michigan              | Joseph A. Scheidler – Indiana          |
| Patricia A. Shanklin – Virginia      | Mimi Stansbury – Texas                 |
| Morrisa W. Summers – Tennessee       | Jeffrey Lynn Sumpter – Nevada          |

- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer -A.R.S. § 32-723:  
Stephanie Lynn Blaha – Illinois                      Paul D. Bundy – Iowa  
Bradley Matheny – Washington                      Weihong Shan - Michigan
- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:  
Reagan Ramirez Siazon – California                      Matthew Aaron Faas – California  
John Kevin McVoy – California                      William David Mitchell – New York
- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
- |                          |                           |
|--------------------------|---------------------------|
| Lee Adams Baldwin        | Michael Christopher Bruhn |
| Caradoc Crandall         | Amit Keshav Cuchhadia     |
| Joseph Robert Dauer      | Nicole Suzanne Friedrichs |
| Todd Arthur Haden        | Janet E. Hamilton         |
| Aaron Matthew Jerz       | Yutao Jiang               |
| Douglas S. Laughlin      | Mugdha Kedar Limaye       |
| Mary Catherine Poore     | Gennady Sare              |
| Laura W. Sawaya          | Jon Andrew Schade         |
| Brian David Seavey       | Tiffany Suzanne Warda     |
| Benjamin Yale Weisenberg | Sam A. Wiley              |
| Jeremy Daniel Wishall    | Marissa D. Worley         |
| Heidi Victoria Anderson  | Vivek Kanta Ansal         |
| Cheri Linn Bennett       | Bradley Daniel Beverly    |
| Mary Second Bitutsi      | Elizabeth Ann Boyd        |
| Marie Ann Sison Castillo | Hye Rin Cheon             |
| Stephanie Lynn Cole      | Curtis D. Corliss         |
| Purvi N. Desai           | Amanda Rebecca England    |
| Elaine Marie Evers       | Michael Scott Forsgren    |
| Jeremy Todd Fry          | Burim Gashi               |
| Reshmy Susan George      | Kelly June Hampton        |
| Brian Patrick Harrelson  | Erik Robert Heitman       |
| Teonna Lin Hoopes        | Bethany Howell            |

Adam Richard Hoyt	Florence Mayeur Jones
Robert Scott Jones	Gain Sann Jue
Joo Hyun Kim	Daniel Charles Krause
Steven Robert Larsen	Jedediah Neal Lightcap
Linda Louise Mak	Jacob Edward McCracken
Mhairi McRae	Damon Joseph Marella
Christopher Allen Martin	Ewa Misiewicz
Chad Bryan Morris	Yu Chan Nale
Craig Robert Neumann	Sylvester Enejeta Ogbaudu
Lee Joseph Pasko	Matthew Kyle Rainer
Francie Ann Rech	Sacoyya Billaina Riggins
Darcy Dru Scibetta	Brian Kent Skinner
Kimberly Kaye Sosnowski	Megan Rene Trout
Lana Tubak	Michelle Renae Vigil
Craig Lamar Voyles	Mark Joseph Walenga
Gail Marie White	Micah J. Wythers
Sondra Lynn Yee	Caixia Zhang
Xingli Zhang	David P. Meyer

n. Approval of Candidates who have passed the Uniform CPA Examination:

Emily Isleib Abbott	Michael Louis Boden
Karon Lucille Bohlender	Scottie James Bostwick
J. Paul Breshears	Mona L. Chahal
Yi Chang	Joseph William Crockett
Ryan Nicholas Cross	Trina Dev
Keeley Kara Dayton	Adam Michael Fanello
Cynthia M. Dluzansky	Tammie Lee Harris
Ryan Gardner	Amie Lianne Higginbotha
Lindsay Anne Helle	Jeremiah L. Jolicoeur
Theresa Ann Huff	Jennifer Catherine Lano

Liza Ann Kovach	Don C. Larson
Jolene J. Laperriere	David Russell Leckey
Wayne Nash Layton	Lynn Frances McDonough
Angela M. MacDonald	Tara Leanne Morgan
Kyle Wayne Mickelson	Jennifer Ann Norton
Christine Anne Myers	Lynn Marie Pierotti
Huong Thi Pham	Olga Vitalyev Ptashnyuk
Amber Nicole Price	Paramjit S. Rana
Christopher Joseph Raab	David Joseph Rogers
Dustin Michael Reeves	Jatin Shah
Balaji S. Sankar	Christine Arlene Smith
William James Skurdahl	Sheri Lynn Trinchero
Jordan Isaac Taylor	Janette Lynn Wallin
Matthew Anthone Vierthaler	Kathryn E. Winzig
Yang Xie	Germaine Yazzie

- o. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Axiom Tax PC 874-C	Beach Fleishman & Co PC 770-C
Beaton, James D. PC 502-C	Buttrum, L.Z. 4031-S
Birthcher, Harold M. 4463-S	Carr, Jeffery D. 4037-S
Coleman & Company PLLC 2370-L	Cybert & Scherrer PLC 2379-C
Erickson Financial Services PC 2540-C	Finger Kaplan & Matson PC 122-C
Griffin, John E. CPA 5138-S	Groll, Robert H. 4114-S
Hockensmith, Robert F. PC 634-C	Hoey CPA PLLC 2634-L
Holdsworth & Larson, CPAS 2696-L	Jones, Delwin G. CPA PC 995-C
Kennedy, Richard A. CPA PC 2330-C	Kraght Snell PC 2685-C
Mack & Courson PLC 2069-L	O'Connor Group PC 2065-C

Peck Murray PC 278-C  
Phelps, Melvin C. CPA & Assoc. PC  
1039-C

Peiser, Rheta PC 1194-C

R & A CPA'S PC 2382-C

Roberts, William H. PC 2485-C

Scott, Bradley C. CPA PLLC 2058-L

Shagger, Frederick C. CPA PC 702-C

Simon, Howard S. CPA PC 2443-C

Sigrist Cheek & Potter PLLC 869-C

Spellman, MA & CO PC 649-C

Thomson, Craig R CPA PC 2056-C

Washington, Janice CPA 5051-S

Wexler & Company PC 279-C

Wood, Gary J. PC 387-C

#### **CONSENT AGENDA**

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to approve the following consent agenda item:

- n. Approval of Candidates who have passed the Uniform CPA Examination:  
Jialin Weng

*Debbi Fitzgerald declared a conflict and did not vote.*

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to approve the following consent agenda item:

- n. Approval of Candidates who have passed the Uniform CPA Examination:  
Tamra L. Curtis

*Gary W. Fleming declared a conflict and did not vote.*

#### **SUMMARY OF CURRENT EVENTS**

None.

#### **DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA**

The Board discussed adding duplicate course issues to the next Board meeting.

#### **ADJOURNMENT**

A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to adjourn at 12:05 p.m.

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Marianne E. DeVries, CPA, President

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Patrick J. Ramirez, Member, Treasurer

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James E. May, Member, Secretary

---

Debbi Fitzgerald, CPA Member

---

Gary W. Fleming, CPA Member

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Samuel L. Fogleman, CPA, Member